

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. )  
 )  
FERMIN PILLCOREMA SAICO, )  
aka FERMIN O. PILLCOREMA-SAICO, )  
FERMIN O. PILLCOREMA, )  
FERMIN O. SAICO )  
 )  
Defendants. )  
\_\_\_\_\_ )

**COMPLAINT**

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to reduce to judgment unpaid federal tax liabilities owed by Fermin Pillcorema Saico, aka Fermin O. Pillcorema-Saico, Fermin O. Pillcorema, Fermin O. Saico (“Fermin Pillcorema Saico”). For its complaint, the United States alleges as follows:

**JURISDICTION AND PARTIES**

1. The district court has jurisdiction pursuant to 26 U.S.C. §§ 7401 and 7402(a), and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant Fermin Pillcorema Saico resides in, and the income tax liabilities at issue accrued in, Columbus, Ohio, within the jurisdiction of this Court.

**Claim Against Defendant to Reduce Income Tax Liabilities to Judgment**

3. A delegate of the Secretary of the Treasury made assessments against Fermin Pillcorema Saico for income taxes and associated civil penalties for the periods, on the dates, and

in the amounts described below. These liabilities have balances due as of November 9, 2020, including assessed and accrued late-filing and late-payment penalties under 26 U.S.C. § 6651, costs, and statutory interest, and after applying any abatements, payments, and credits, as follows:

<b>Tax Period Ending</b>	<b>Assessment Date</b>	<b>Assessment Type</b>	<b>Amount Assessed</b>	<b>Balance Due 11/09/2020</b>
12/31/2004	11/22/2010	Tax	\$30,865.00	\$86,485.13
12/31/2006	11/22/2010	Tax	\$22,112.00	\$58,076.99
12/31/2008	03/14/2011	Tax	\$13,627.00	\$26,491.83
12/31/2009	04/04/2016	Tax	\$1,272.00	\$2,760.80
12/31/2010	11/18/2013	Tax	\$41,431.00	\$12,488.96
12/31/2011	11/18/2013	Tax	\$54,252.00	\$9,290.56
12/31/2012	04/04/2016	Tax	\$10,541.00	\$20,651.02
12/31/2013	04/04/2016	Tax	\$11,597.00	\$22,103.07
12/31/2014	07/11/2016	Tax	\$16,574.00	\$30,596.63
<b>Total</b>				<b>\$268,944.99</b>

4. Notice of the liabilities described in paragraph 3 was given to, and payment demanded from, Fermin Pillcorema Saico.

5. Despite proper notice and demand, Fermin Pillcorema Saico failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$268,944.99, plus statutory additions and interest accruing from and after November 9, 2020.

6. Fermini Pillcorema Saico submitted a request for an installment agreement pursuant to 26 U.S.C. § 6159 for the income tax years ending December 31, 2004 and December 31, 2006. For Tax Year 2004, the installment agreement was established on August 4, 2016 and ended on September 4, 2017. For Tax Year 2006, the installment agreement was established on August 4, 2016 and ended on May 10, 2018.

7. Although a proceeding in court must generally be commenced within ten years after the assessment of a tax, this action has been timely commenced under 26 U.S.C. § 6502 because the statute of limitations was tolled pursuant to 26 U.S.C. § 6331(k) for the income tax periods ending December 31, 2004 and December 31, 2006.

WHEREFORE, the plaintiff United States of America requests the following relief:

A. Judgment against the defendant Fermin Pillcorema Saico, for income tax liabilities for the tax years ending December 31, 2004, 2006, 2008-2014, and penalties, in the amount of \$268,944.99, plus statutory additions and interest accruing from and after November 9, 2020, including interest pursuant to 26 U.S.C. § § 6601, 6621, and 28 U.S.C. § 1961(c); and,

B. An order that the United States of America recover its costs and such other and further relief as the Court determines is just and proper.

Respectfully submitted,

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant General  
Tax Division, U.S. Department of Justice

/s/ Julia M. Glen  
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